

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: **DIFFERENTIATED CELLS ORIGINATING IN PRECURSOR FAT CELLS AND METHOD OF ACQUIRING THE SAME**

the specification of which: *(check one)*

REGULAR OR DESIGN APPLICATION

is attached hereto.

was filed on _____ as application Serial No. _____
and was amended on _____ (if applicable).

PCT FILED APPLICATION ENTERING NATIONAL STAGE

was described and claimed in International application No. PCT/JP2004/007322 filed on May 21, 2004
and as amended on _____ (if any).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

PRIORITY CLAIM

I hereby claim foreign priority benefits under 35 USC 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

PRIOR FOREIGN APPLICATION(S)

Country	Application Number	Date of Filing (day, month, year)	Priority Claimed
Japan	2003-170011	13 June 2003	Yes

I hereby claim the benefit under Title 35, United States Code §119(e) of any United States provisional patent application(s) listed below:

Application No.	Filing Date	Status (patented, pending abandoned)
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(Complete this part only if this is a continuing application.)

I hereby claim the benefit under 35 USC 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of 35 USC 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37 Code of Federal Regulations §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

Application No.	Filing Date	Status (patented, pending abandoned)
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POWER OF ATTORNEY

The undersigned hereby authorizes the U.S. attorney or agent named herein to accept and follow instructions from **MOEGI PATENT OFFICE** as to any action to be taken in the Patent and Trademark Office regarding this application without direct communication between the U.S. attorney or agent and the undersigned. In the event of a change in the persons from whom instructions may be taken, the U.S. attorney or agent named herein will be so notified by the undersigned.

As a named inventor, I hereby appoint the registered patent attorneys represented by Customer No. 00466 to prosecute this application and transact all business in the Patent and Trademark Office connected therewith, including: Robert J. PATCH, Reg. No. 17,355, Andrew J. PATCH, Reg. No. 32,925, Robert F. HARGEST, Reg. No. 25,590, Benoît CASTEL, Reg. No. 35,041, Thomas W. PERKINS, Reg. No. 33,027, Roland E. LONG, Jr., Reg. No. 41,949, Eric JENSEN, Reg. No. 37,855, and Liam McDOWELL, Reg. No. 44,231,

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Customer Number

00466

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor: Koichiro KANO

Inventor's signature: Koichiro Kano Date: Jan. 8, 2006

Residence: c/o Nihon University, 8-24, Kudan-Minami, 4-chome, Chiyoda-ku, Tokyo, Japan 102-8275 Citizenship: Japan

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Full name of second joint inventor, if any:

Inventor's signature: _____ Date: _____

Residence: _____ Citizenship: _____

Post Office Address: _____

Full name of third joint inventor, if any:

Inventor's signature: _____ Date: _____

Residence: _____ Citizenship: _____

Post Office Address: _____

Full name of fourth joint inventor, if any:

Inventor's signature: _____ Date: _____

Residence: _____ Citizenship: _____

Post Office Address: _____